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*Attorneys for United States of America*

UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,	)	
	)	Civil Number: 3:23-mc-80029-JCS
Petitioner,	)	
	)	
v.	)	<b>STIPULATION AND [PROPOSED]</b>
	)	<b>ORDER CONTINUING SHOW CAUSE</b>
PAYWARD VENTURES INC., d/b/a	)	<b>HEARING AND RELATED BRIEFING</b>
KRAKEN OR KRAKEN.COM, OR ITS	)	<b>DATE</b>
PREDECESSORS, SUBSIDIARIES,	)	<b>DATE: April 21, 2023</b>
DIVISIONS, OR AFFILIATES,	)	<b>TIME: 2:00 p.m.</b>
	)	
Respondent.	)	

The United States and Payward Ventures, Inc., through their respective undersigned counsel of record, stipulate as follows and respectfully request an order pursuant to this stipulation for a continuance of the April 21, 2023, show cause hearing and the date upon which the United States may filed a reply memorandum.

Pursuant to the Court's February 14, 2023 Notice of Hearing and Order to Show Cause, this matter is set for hearing on April 21, 2023, with corresponding briefing deadlines for Payward of March 31, 2023, and the United States for April 7, 2023. (Docket No. 7).

The United States seeks to continue the show cause hearing because undersigned counsel has a conflict. Counsel for Payward does not object to this continuance. The parties have conferred and determined that May 19, 2023, at 9:30 a.m. would be the first available suitable date and time after April 21. In addition, the United States would like an additional week to prepare its reply to any opposition

1 that Payward may file. The parties have agreed that Payward will file its opposition brief by April 21,  
2 2023, and the United States will have an extra week, or until May 5, 2023, to file its reply memorandum.

3 Dated this 13th day of March, 2023.

4 DAVID A. HUBBERT  
Deputy Assistant Attorney General

5 /s/ Amy Matchison  
6 AMY MATCHISON  
7 Trial Attorney, Tax Division  
U.S. Department of Justice

8 *Attorneys for the United States*

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10 /s/ Grant Fondo  
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14 *Attorneys for Payward Ventures, Inc.*

**ORDER**

The above STIPULATION CONTINUING SHOW CAUSE HEARING AND RELATED BRIEFING DATE dated March 13, 2023, is approved and the parties shall comply with its provisions. The hearing date is continued to May 19, 2023, at 9:30 a.m. Payward will file its opposition brief by April 21, 2023, and the United States shall have until May 5, 2023, to file its reply memorandum.

IT IS SO ORDERED.

Dated:

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HONORABLE JOSEPH C. SPERO  
United States Magistrate Judge

**ECF CERTIFICATION**

Pursuant to Local Rule 5-1(i)(3), the filing attorney attests that she has obtained concurrence regarding the filing of this document from the signatory to the document.

/s/ Amy Matchison  
AMY MATCHISON  
Trial Attorney, Tax Division  
U.S. Department of Justice